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a first strip of a first foldable and creasable material, said first strip having a first length;

5 a second strip of a second foldable and creasable material, said second strip having a second length, said second strip of material being arranged substantially parallel to said first strip of material, and said second length being substantially equal to said first length; and

10 a first carrier strip, joining said first strip and said second strip, wherein the combination of said first strip, said second strip, and said first carrier strip is shaped to form said first elongated precursor tubular cell; and

a second elongated precursor tubular cell arranged substantially parallel to said first elongated precursor tubular cell and adjoined on top thereof, said second elongated precursor tubular cell comprising

15 a third strip of a third foldable and creasable material, said third strip having a third length substantially equal to said first length;

20 a fourth strip of a fourth foldable and creasable material, said fourth strip having a fourth length substantially equal to said first length, said fourth strip of material being arranged substantially parallel to said third strip of material; and

a second carrier strip, joining said third strip and said fourth strip, wherein the combination of said third strip, said fourth strip, and said second carrier strip is shaped to form said second elongated precursor tubular cell.

16. (New) The honeycomb panel of claim 15, wherein said first foldable and creasable material is different from at least one of said third foldable and creasable material and said fourth foldable and creasable material.

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~~18~~ 17. (New) The honeycomb panel of claim ~~15~~ or ~~16~~, wherein said first, second, third, and fourth strips of material are selected from the group consisting of polymer film, metallized fabric, nonwoven fabric, woven fabric, and knit fabric.

~~13~~ 18. (New) The honeycomb panel of claim ~~17~~, wherein said first and second carrier strips are selected from the group consisting of a thermo plastic film and a polyurethane film.

~~14~~ 19. (New) The honeycomb panel of claim ~~15~~, wherein said first and third strips of material each has a first width, said second and fourth strips of material each has a second width, and said first and second carrier strips each has a third width, and further wherein, for each precursor tubular cell, said third width is wider than the combination of said first width and said second width.

~~15~~ 20. (New) The honeycomb panel of claim ~~19~~, wherein said first carrier strip comprises a first longitudinal edge including a second extended portion; and a second longitudinal edge including a first extended portion, and wherein said extended portions of said first carrier strip are adjoined to said second carrier strip.

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~~16~~ 21. (New) The honeycomb panel of claim ~~19~~, wherein said first carrier strip comprises a first longitudinal edge including a second extended portion; and a second longitudinal edge including a first extended portion, and wherein said second extended portion of said first carrier strip is adjoined to said third strip, and further wherein said first extended portion of said first carrier strip is adjoined to said fourth strip.

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~~17~~ 22. (New) The honeycomb panel of claim ~~18~~, wherein said first and second strips of material each has a first width, said second and fourth strips of material each has a second width, and said first and second carrier strips each has a third width, and further wherein, for each precursor tubular cell, the combination of said first width and said second width is wider than said third width.